

STATE OF NEVADA
GAMING CONTROL BOARD

CPA 6A MICS COMPLIANCE CHECKLIST

SPECIALISTS

Client _____ **Audit** _____ **Prepared**
Name: _____ **Period:** _____ **By:** _____

NGC Regulation 6A.060(2) requires the CPA to use “criteria established by the chairman” in determining whether a licensee is in compliance with Regulation 6A and the Currency Transaction Reporting Minimum Internal Control Standards (6A MICS). This checklist is to be used by the CPA in determining whether the licensee’s operations are in compliance with those requirements.

Indicate licensee personnel contacted:

Date of Inquiry	Person Interviewed	Position

For those questions referring to records/documentation (denoted by underlined question numbers in bold print), examine a completed document for compliance. Indicate (by tickmark) whether the procedures were confirmed via examination/review of documentation, through inquiry of licensee personnel or via observation of procedures. Tickmarks used:

_____ Confirmed via examination/review
_____ Confirmed via inquiry
_____ Confirmed via observation

Yes No W/P
Ref.

Compliance Specialist

1. Does the compliance specialist so designated pursuant to Regulation 6A.060(4):

STATE OF NEVADA
GAMING CONTROL BOARD

CPA 6A MICS COMPLIANCE CHECKLIST

SPECIALISTS

	<u>Yes</u>	<u>No</u>	<u>W/P Ref.</u>
a. Ensure that Regulation 6A procedure manuals or other appropriate documentation are in place and available to employees for reference purposes when needed?	_____	_____	_____
b. Ensure that a training program is established, maintained and is effective?	_____	_____	_____
c. Ensure that the system of internal control relative to Regulation 6A is established, maintained and is effective?	_____	_____	_____
d. Review and evaluate any and all Regulation 6A exceptions and areas of noncompliance including reviewing internal audit, independent accountant, and Gaming Control Board findings?	_____	_____	_____
e. Document and maintain any associated follow-up for Board review?	_____	_____	_____
2. If the compliance specialist has other job duties, is he not responsible for performing gaming department procedures except for those associated with SARC-N procedures as specified in this checklist?	_____	_____	_____

Suspicious Activity Analyst

3. Is an individual designated to oversee the reporting of suspicious transactions?	_____	_____	_____
4. Does the suspicious activity analyst review each possible suspicious transaction and assist in determining whether a suspicious transaction has occurred?	_____	_____	_____

Training

5. Is a training program established and maintained to instruct employees as to the requirements of Regulation 6A, the 6A MICS, and the licensee's 6A system of internal control?	_____	_____	_____
6. Is a training coordinator established who oversees the training program? State who performs the training coordinator function.	_____	_____	_____

STATE OF NEVADA
GAMING CONTROL BOARD

CPA 6A MICS COMPLIANCE CHECKLIST

SPECIALISTS

	<u>Yes</u>	<u>No</u>	<u>W/P</u> <u>Ref.</u>
Note: The training coordinator may have other job duties and the compliance specialist may function in this capacity.			
7. Are records maintained to document when training was provided, which employees received the training and the content of the training session?	_____	_____	_____
8. Do employees receive at least limited training commensurate with job responsibilities before they are permitted to function in any capacity where the possibility exists that they will encounter a Regulation 6A reporting or recordkeeping requirement or a prohibited transaction?	_____	_____	_____
9. Do accounting department employees receive at least limited training before they are permitted to function in any capacity that entails performing Regulation 6A related procedures?	_____	_____	_____
10. Is training ongoing, and provided in accordance with questions 13 and 14 at least once a year for:			
a. Each employee that functions in any capacity where the possibility exists that they will encounter a Regulation 6A reporting or recordkeeping requirement or a prohibited transaction?	_____	_____	_____
b. Each accounting department employee that functions in any capacity that entails performing Regulation 6A related procedures?	_____	_____	_____
11. Do internal audit department employees placed in new positions receive training before they are permitted to perform any internal audit procedures relative to Regulation 6A?	_____	_____	_____
12. Do internal audit department employees performing procedures relative to Regulation 6A receive training at least once every business year?	_____	_____	_____
13. Does the training for all employees include:			
<u>a.</u> Presenting materials such as a copy of Regulation 6A, the 6A MICS, a CTRC-N, a SARC, suspicious transaction guidelines (if adopted by the licensee), an MTL, and any appropriate procedure manuals ? Describe or detail the materials.	_____	_____	_____

STATE OF NEVADA
GAMING CONTROL BOARD

CPA 6A MICS COMPLIANCE CHECKLIST

SPECIALISTS

	<u>Yes</u>	<u>No</u>	<u>W/P Ref.</u>
b. Explanations as to the purpose of each Regulation 6A document and how each document is used?	_____	_____	_____
c. Explanations of prohibited transactions (Regulation 6A.020), loggable transactions, reportable transactions and suspicious transactions, and reviewing the duties, responsibilities and procedures associated with each employee's position?	_____	_____	_____
d. Reviewing the use of MTL's?	_____	_____	_____
e. Explanation of the procedures for gaming, safekeeping or front money deposits?	_____	_____	_____
f. Reviewing the definition of a patron?	_____	_____	_____
g. Reviewing the proper completion of a CTRC-N and a SARC?	_____	_____	_____
h. Reviewing the definition of "known patron" and when "known patron - information on file" may be used on a CTRC-N?	_____	_____	_____
i. Reviewing the documentation and the records that need to be created and maintained relative to Regulation 6A?	_____	_____	_____
j. Explanations of the consequences of noncompliance with Regulation 6A?	_____	_____	_____
14. Is training specific to an employee's job duties and responsibilities relative to Regulation 6A?	_____	_____	_____